



Income Tax Act 2007

2007 CHAPTER 3

PART 7 **U.K.**

COMMUNITY INVESTMENT TAX RELIEF

CHAPTER 6 **U.K.**

WITHDRAWAL OR REDUCTION OF CITR

Receipts of value

367 The amount of value received **U.K.**

In a case falling within a provision listed in column 1 of the following table, the amount of value received for the purposes of this Chapter is given by the corresponding entry in column 2 of the table.

<i>Provision</i>	<i>The amount of value received</i>
Section 366(1)(a)	The amount received by the investor
Section 366(1)(b)	The amount of the liability
Section 366(1)(c)	The amount of the loan or advance, less the amount of any repayment made before the investment is made
Section 366(1)(d)	The cost to the CDFI of providing the benefit or facility, less any consideration given for it by the investor or any associate of the investor

Changes to legislation: *There are currently no known outstanding effects for the Income Tax Act 2007, Section 367. (See end of Document for details)*

Section 366(1)(e) or (f)	The difference between the market value of the asset and the consideration (if any) received for it
Section 366(1)(g)	The amount of the payment

Changes to legislation:

There are currently no known outstanding effects for the Income Tax Act 2007, Section 367.